

# JOHNSON COUNTY COMMISSIONERS COURT



**RICK BAILEY**  
Commissioner Pct. #1

**ROGER HARMON**  
County Judge

**JERRY D. STRINGER**  
Commissioner Pct. #3

**KENNY HOWELL**  
Commissioner Pct. #2

Alison Hitchcock  
Assistant to Commissioner's Court

**LARRY WOOLLEY**  
Commissioner Pct. #4

## RESOLUTION

**STATE OF TEXAS**

**COMMISSIONERS COURT**

**COUNTY OF JOHNSON**

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### **OPPOSITION TO APPRAISAL CAPS AND REVENUE CAPS**

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**WHEREAS**, the Texas Legislature has previously considered and rejected proposals for additional revenue caps and additional appraisal caps on counties; and

**WHEREAS**, 60 percent of the average taxpayer's property tax burden is due to school taxes while only 14 percent is due to county taxes; and

**WHEREAS**, appraisal caps or revenue caps would diminish local control and tie the hands of county officials and limit their ability to provide essential services to address the needs and emergencies of their citizens; and

**WHEREAS**, county government is already struggling to meet the demands of under-funded and unfunded state mandates such as indigent health care and indigent defense and federal mandates such as the Help America Vote Act and the Clean Air Act; and

**WHEREAS**, the demands on county budgets continue to increase including health care, motor fuel, road materials, and all other products and services purchased by counties; and

**WHEREAS**, artificial appraisal caps or revenue caps will result in a shift of taxes from rapidly appreciating properties to those remaining relatively stable in value and to all non-residential properties; and

**WHEREAS**, appraisal caps or revenue caps will not necessarily result in a reduction of property taxes but will result in a severe impact on county services; and

**WHEREAS**, undermining a property tax system based upon fair market value is questionable public policy and will result in a distorted, inequitable taxation scheme under which identical homes could be taxed at vastly different amounts; and

**WHEREAS**, it would be inequitable for the Texas Legislature to impose additional revenue caps on local governments without imposing similar caps on state government and repealing and prohibiting state unfunded mandates;

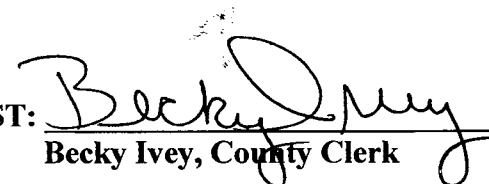
**NOW, THEREFORE, BE IT RESOLVED** that the Commissioners Court of Johnson County, Texas does hereby express its opposition to efforts to limit local control and does hereby oppose any attempts to impose revenue caps or appraisal caps upon Texas counties, and the Commissioner Court of Johnson County, Texas expresses its deep appreciation to all legislators who oppose these unsound measures.

**ADOPTED THIS 12<sup>TH</sup> DAY OF SEPTEMBER, 2016**

**IN WITNESS WHEREOF**, I hereto set my hand and cause the Seal of Johnson County, Texas to be affixed on the 12<sup>th</sup> day of September, 2016.

  
Roger Harmon, Johnson County Judge

ATTEST:

  
Becky Ivey, County Clerk

